

740

42A740

Department of Revenue

# KENTUCKY INDIVIDUAL INCOME TAX RETURN

## Full-Year Residents Only

2005

For calendar year or  
other taxable year beginning \_\_\_\_\_, 2005, and ending \_\_\_\_\_, 200\_\_

A. Spouse's Social Security Number  
**400004268**

B. Your Social Security Number  
**400004218**

Name – Last, First, Middle Initial (Joint or combined return, give both names and initials.)  
**THOMAS TEST T**

Mailing Address (Number and Street or PO Box)  
**511 JONATHAN CAROL BLVD**

Apartment Number

City, Town or Post Office  
**FRANKFORT**

State  
**KY**

Zip Code  
**40601**

**TEST 5**

### FILING STATUS (see instructions) Field 0305

1. ☐ Single
2. ☐ Married, filing separately on this combined return. (If both had income.)
3. ☐ Married, filing joint return.
4. ☒ Married, filing separate returns. Enter spouse's social security number above and full name here. **CLARA THOMAS**

### POLITICAL PARTY FUND

Designating \$2 will not change your refund or tax due.

	A. Spouse	B. Yourself
<b>Democratic</b>	(1) <input type="checkbox"/>	(4) <input checked="" type="checkbox"/>
<b>Republican</b>	(2) <input type="checkbox"/>	(5) <input type="checkbox"/>
<b>No Designation</b>	(3) <input type="checkbox"/>	(6) <input type="checkbox"/>
	Field 0305	Field 0305

### INCOME

- 5 Enter amount from federal Form 1040, line 37; 1040A, line 21 or 1040EZ, line 4 (If total of Columns A and B is \$25,736 or less, you may qualify for the Family Size Tax Credit. See instructions.)
- 6 Additions from Schedule M, line 6.
- 7 Add lines 5 and 6.
- 8 Subtractions from Schedule M, line 16
- 9 Subtract line 8 from line 7. This is your **Kentucky Adjusted Gross Income**.
- 10 **Itemizers**: Enter itemized deductions from Kentucky Schedule A.
- Non-itemizers**: Enter \$1,910 in Columns A and/or B.
- 11 Subtract line 10 from line 9. This is your Taxable Income.
- 12 Enter Tax from from Tax Table, Computation or Schedule J.
- Check if from Schedule J. ☐
- 13 Enter tax from Form 4972-K ☐ Schedule RCR ☐
- 14 Add lines 12 and 13 and enter total here.
- 15 Enter amounts from page 2, Section A, lines 13A and 13B.
- 16 Subtract line 15 from line 14. If line 15 is larger than line 14, enter zero.
- 17 Enter amounts from Page 2, Section B, lines 4A and 4B.
- 18 Subtract line 17 from line 16. If line 17 is larger than line 16, enter zero.
- 19 Add tax amount(s) in Columns A and B, line 18 and enter here.
- 20 Check the box that represents your total family size (see instructions for lines 20 and 21) **Field 0320**
- 21 Multiply line 19 by the **Family Size Tax Credit** decimal amount \_\_\_\_ (100%) and enter here
- 22 Subtract line 21 from line 19.
- 23 Enter **Education Tuition Tax Credit** from Form 8863-K
- 24 Subtract line 23 from line 22
- 25 Enter **Child and Dependent Care Credit**
- from federal Form 2441, line 9 X 20% (.20)
- 26 Income Tax Liability. Subtract line 25 from line 24. If line 25 is larger than line 24, enter zero.
- 27 Enter **KENTUCKY USE TAX** from worksheet in the instructions.
- 28 Add lines 26 and 27. Enter here and on page 2, line 29. This is your **Total Tax Liability**.

A. Spouse (Use if Filing Status 2 is checked.)

B. Yourself (or Joint)

**21421.00**

**0.00**

**21421.00**

**0.00**

**21421.00**

**1885.00**

**19536.00**

**949.00**

**0.00**

**949.00**

**0.00**

**949.00**

**20.00**

**929.00**

**929.00**

**1 X 2 3 4**

**0.00**

**929.00**

**0.00**

**929.00**

**.00**

**929.00**

**0.00**

**929.00**

Attach a complete copy of federal Form 1040 if you received

Farm, business, or rental income or loss. If not required, check here ☐

Do you wish to receive

a packet next year? (check one) 1 ☐ Yes 2 ☒ No

I, the undersigned, declare under penalties of perjury that I have examined this return, including all accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct and complete. I also understand and agree that our election to file a combined return under the provisions of Regulation 103 KAR 17:020 will result in refunds being made payable to us jointly and in each of us being jointly and severally liable for all taxes accruing under this return.

**11122**

Your Signature (If joint or combined return, both must sign)

Spouse's Signature

Date Signed

**888-555-1111**

Telephone Number (daytime)

Typed or Printed Name of Preparer Other than Taxpayer

I.D. Number of Preparer

Date

**REFUND/TAX PAYMENT SUMMARY**

29 Enter Total Tax Liability from Page 1, line 28.

**929.00**30 (a) Enter **Kentucky income tax withheld** as shown on **attached**

2005 Form W-2(s), and other supporting statements.

30(a)

(b) Enter 2005 Kentucky estimated tax payments.

30(b)

(c) Enter Kentucky corporation income tax credit (KRS 141.420(3) (c))

30(c)

31 Add lines 30(a) through 30(c).

**0.00**32 If line 31 is larger than line 29, enter **AMOUNT OVERPAID** (see instructions).**0.00**

See instructions for a detailed description of funds.

**33 Nature and Wildlife Fund Contribution**\$2 \$5 \$10 Other ..... **.00****34 Child Victims' Trust Fund Contribution**\$2 \$4 Other ..... **.00****35 Veterans' Program Trust Fund Contribution .....00****36 Breast Cancer Research and Education Trust Fund Contribution .....00**37 Add lines 33 through 36..... **0.00**38 Amount of line 32 to be **CREDITED** to your 2006 **ESTIMATED TAX**..... **0.00**39 Subtract lines 37 and 38 from line 32. Amount to be **REFUNDED TO YOU**..... **0.00****TAX PAYMENT SUMMARY**40 If line 29 is larger than line 31, enter **ADDITIONAL TAX DUE**..... **929.00**41 (a) Estimated tax penalty **65.00**

(c) Late payment penalty

X Check if Form 2210-K attached

(d) Late filing penalty

(b) Interest

(e) Add lines 41(a) through 41(d).

Enter here..... **41(e)****65.00**42 Add lines 40 and 41(e) and enter here. This is the **AMOUNT YOU OWE**..... **42****994.00**Make check payable to **Kentucky State Treasurer. Write your Social Security number and "KY Income Tax—2005" on the check.**

Staple check on top of attached wage and tax statements on page 1.

**SECTION A: BUSINESS INCENTIVE AND OTHER TAX CREDITS**

	A. Spouse	B. Yourself (or Joint)
1 Enter nonrefundable Kentucky corporation income tax credit (KRS 141.420(3))		
2 Enter skills training investment credit (attach copy(ies) of certification).		
3 Enter historic preservation restoration credit.		
4 Enter credit for tax paid to another state (attach copy of return(s) filed with other state).		
5 Enter unemployment credit (attach Schedule UTC).		
6 Enter recycling and/or composting equipment credit (attach Schedule RC).		
7 Enter Kentucky Investment Fund credit (attach copy(ies) of certification).		
8 Enter credit for purchases of Kentucky coal used for generating electricity.		
9 Enter qualified research facility credit (attach Schedule QR).		
10 Enter GED Incentive credit (attach Form DAEL-31).		
11 Enter environmental remediation credit (Brownfields).		
12 Enter biodiesel credit.		
13 Add lines 1 through 12, Columns A and B. Enter here and on page 1, line 15.		

**SECTION B: PERSONAL TAX CREDITS**

	Check Regular	Check both if 65 or over	Check both if blind	
1 (a) Credits for yourself:	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Enter number of boxes checked on line 1 <b>01</b>
(b) Credits for spouse:	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
<b>2 DEPENDENTS</b>				2. Enter number of dependents who:
First Name	Last Name	Dependent's social security number	Dependents relationship to you	* check if qualifying child for family size tax credit
				lived with you <b>00</b>
				did not live with you (see instr) <b>00</b>
				other dependents <b>00</b>
3 Add total number of credits claimed on lines 1 and 2. If married filing separately on a combined.. return (Filing Status 2), Each taxpayer must claim his or her own credits from line 1, divide the credits on line 2, and enter the totals in Boxes 3A and 3B. All other filers enter the amount from line 3 in Box 3B.				3. Total Credits <b>01</b>
4 Multiply credits on lines 3A by \$20 and enter on line 4A. Multiply credits on lines 3B by \$20 and enter .. on line 4B. Enter here and on page 1, line 17, Columns A and B.....				00 3A <b>01</b> 3B
				X \$20 <b>X \$20</b>
				00 4A <b>20</b> 4B

**SECTION C – FAMILY SIZE TAX CREDIT (List the name and Social Security number of qualifying children that are not claimed as dependents in Section B.)**

First name	Last name	Social Security number	First name	Last name	Social Security number

**SCHEDULE A****Form 740**

Department of Revenue

**KENTUCKY ITEMIZED DEDUCTIONS**

➤ Attach to Form 740. ➤ See instructions.

**2005**

Enter name(s) as shown on Form 740, page 1.

**THOMAS TEST T**Your Social Security Number  
**400-00-4218**

Do not include expenses reimbursed or paid by others.	
<b>Medical and Dental Expenses</b>	1. Medical and dental expenses ..... 1
	2. Enter 7.5% (.075) of the amount from Form 740, line 9 ..... 2
	3. Total medical and dental. Subtract line 2 from line 1. If zero or less, enter -0- ..... 3
<b>Taxes</b> <i>Note:</i> Sales and use taxes are not deductible.	4. Local income taxes (do not include state income tax) ..... 4
	5. Real estate taxes ..... 5
	6. Personal property taxes ..... 6
	7. Other taxes (list) ..... 7
	105.00
	8. Total taxes. Add lines 4 through 7. Enter here ..... 8
	105.00
<b>Interest Expense</b> <i>Note:</i> Personal interest is not deductible.	9. Home mortgage interest and points reported to you on federal Form 1098 ..... 9
	1200.00
	10. Home mortgage interest not reported to you on federal Form 1098 (if paid to an individual, show that person's name and address) ..... 10
	11. Points not reported to you on federal Form 1098 (see instructions for special rules) ..... 11
	12. Investment interest (attach federal Form 4952 if required) ..... 12
	13. Total interest. Add lines 9 through 12. Enter here ..... 13
	1200.00
<b>Contributions</b> <i>Note:</i> For any contribution of \$250 or more, see instructions.	14. Contributions by cash or check ..... 14
	15. Other than cash or check (attach federal Form 8283 if over \$500) ..... 15
	580.00
	16. Artistic charitable contributions deduction (attach schedule) ..... 16
	17. Carryover from prior year ..... 17
	18. Total contributions. Add lines 14 through 17. Enter here ..... 18
580.00	
<b>Casualty and Theft Losses</b>	19. Enter amount from attached federal Form 4684, Section A, line 16 ..... 19
	20. Enter 10% (.10) of the amount from Form 740, line 9 ... 20
	21. Total casualty or theft loss(es). Subtract line 20 from line 19. If zero or less, enter -0- ..... 21
<b>Job Expenses and Most Other Miscellaneous Deductions</b>	22. Unreimbursed employee expenses—job travel, union dues, job education, etc. (attach federal Form 2106 or 2106-EZ if applicable) list ..... 22
	23. Tax preparation fees ..... 23
	24. Other (investment, safe deposit box, etc.) list ..... 24
	25. Add the amounts on lines 22, 23 and 24. Enter here ... 25
	26. Enter 2% (.02) of the amount from Form 740, line 9 ..... 26
	27. Total. Subtract line 26 from line 25. If zero or less, enter -0- ..... 27
	127
<b>Other Miscellaneous Deductions</b>	28. Other (see instructions) list ..... 28
128	
<b>Total Itemized Deductions</b>	29. Add lines 3, 8, 13, 18, 21, 27 and 28. Enter here ..... 29
1885.00	

★ If single or married filing jointly and your income for Form 740, Column B does not exceed \$145,950, enter total itemized deductions on Form 740, line 10, Column B.

★ All others go to page 2.

**If the amount on Form 740, line 13, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns), skip Part I and complete Part II.**

**PART I—DIVIDING DEDUCTIONS BETWEEN SPOUSES**

Use this schedule if married filing separately on a combined return.

1. Total itemized deductions from page 1, line 29.....	<b>.00</b>
2. Percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B) .....	<b>0.00 %</b>
3. Percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B) .....	<b>0.00 %</b>
4. Percent on line 1 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column A) .....	<b>0.00</b>
5. Percent on line 2 times total deductions entered on page 1, line 29 (enter here and on Form 740, line 10, Column B) .....	<b>0.00</b>

**PART II—ITEMIZED DEDUCTIONS LIMITATION SCHEDULE**

Use this schedule if the adjusted gross income on Form 740, line 9, exceeds \$145,950 (\$72,975 if married filing separately on a combined return or separate returns).

	<b>A.</b> Spouse	<b>B.</b> Yourself (or Joint)
<ul style="list-style-type: none"> <li>If married filing separately on a combined return, enter in Column A the percent of income (Form 740, line 9, Column A) to total income (Form 740, total of line 9, Columns A and B); enter in Column B the percent of income (Form 740, line 9, Column B) to total income (Form 740, total of line 9, Columns A and B).</li> <li>If single, married filing a joint return or married filing separate returns, enter 100% in Column B.</li> </ul>	%	%
1. Multiply the amount on Schedule A, line 29, by the percent of income shown in Columns A and/or B .....	1.	1.
2. Add the amounts on Schedule A, lines 3, 12 and 21, plus any gambling losses included on line 28 and multiply by the percent of income shown in Columns A and/or B .....	2.	2.
<i>Note: Be sure your total gambling losses are clearly identified on line 28.</i>		
3. Subtract the amount on line 2 from the amount on line 1. (If the result is zero, <b>STOP HERE</b> ; enter the amount from line 1 above on Form 740, line 10.) .....	3.	3.
4. Multiply the amount on line 3 above by 80% (.80) .....	4.	4.
5. Enter the amount from Form 740, line 9 .....	5.	5.
6. Enter \$145,950 (\$72,975 if married filing separately on a combined return or separate returns) .....	6.	6.
7. Subtract the amount on line 6 from the amount on line 5. (If the result is zero or less, <b>STOP HERE</b> ; enter the amount from line 1 above on Form 740, line 10.) .....	7.	7.
8. Multiply the amount on line 7 above by 3% (.03) .....	8.	8.
9. Compare the amounts on lines 4 and 8 above. Enter the smaller of the two amounts here .....	9.	9.
10. Total itemized deductions. Subtract the amount on line 9 from the amount on line 1. Enter the result here and on Form 740, line 10 .....	10.	10.

2210-K

# UNDERPAYMENT OF ESTIMATED TAX BY INDIVIDUALS

42A740-S1

➤ Attach to Form 740 or 740-NP.

2005

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

Enter name(s) as shown on page 1, Form 740 or 740-NP.

THOMAS TEST T

Your Social Security Number

400004218

## PART I—EXCEPTIONS AND EXCLUSIONS

The penalty may be waived if, *and only if*, one of the following conditions is met. If one or more of the following applies to you, check the appropriate block(s), complete any necessary blank(s) and check the "Form 2210-K attached" block on Form 740, line 41a (Form 740-NP, line 41a). **If none of the exceptions apply, go to Part II.**

Check applicable block(s).

1. The taxpayer died during the taxable year. **2210K Field 0050**
2. Two-thirds ( $\frac{2}{3}$ ) or more of the gross income was from farming; this return is being filed on or before March 1, 2006; *and* the total tax due is being paid in full. Fiscal year taxpayers must file a return and pay the tax due on or before the first day of the third month following the close of the tax year.
  - a. Enter total gross income .....
  - b. Multiply by  $\frac{2}{3}$  (.67) .....
  - c. Enter gross income from farming .....

Line (c) must **equal or exceed** line (b) to qualify for the exception.

3. Prepaid tax **equals or exceeds** last year's income tax liability.
  - a. Enter the liability from the 2004 return, Form 740, line 22;  
Form 740-NP, line 18; .....
  - b. Enter amount from the 2005 Form 740, line 31 (Form 740-NP, page 2, line 31)\* .....

Line (b) must **equal or exceed** line (a) to claim the exception.

## PART II—FIGURING THE UNDERPAYMENT AND PENALTY (Complete only if the **additional** tax due exceeds \$500)

1.	a.	Enter 2005 income tax liability from Form 740, line 26 (Form 740-NP, page 1, line 26) .....	1a	929.00
	b.	Enter credit for taxes paid to another state from Form 740, Section A, line 4 (Form 740-NP, Section A, line 4) .....	1b	0.00
	c.	Total (add lines 1a and 1b) .....	1c	929.00
2.		Percentage of liability required to be prepaid is 70% .....	2.	x .7
3.		Multiply line 1c by line 2 .....	3.	650.00
4.		Enter the amount from Form 740, line 31 (Form 740-NP, page 2, line 31)* .....	4a.	0.00
	b.	Enter credit for taxes paid to another state from Form 740, Section A, line 4 (Form 740-NP, Section A, line 4) .....	4b	0.00
	c.	Total (add lines 4a and 4b) .....	4c	0.00
5.		Subtract line 4c from line 3 (If line 4c exceeds line 3, no penalty applies.) .....	5.	650.00
6.		Penalty percentage is 10% .....	6.	x .1
7.		Multiply line 5 by line 6. This is the amount of the penalty for underpayment of estimated tax (minimum penalty \$25) .....	7.	65.00

**Form 740**—Enter this amount on Form 740, line 41a, check the "Form 2210-K attached" box.

**Form 740-NP**—Enter this amount on Form 740-NP, line 41a, and check the "Form 2210-K attached" box.

To avoid underpayment penalty in the future, obtain and file Form 740-ES.

\*Do not include amounts prepaid with extension after the due date of the fourth declaration installment.

## Label

(See instructions on page 16.)

Use the IRS label.

Otherwise, please print or type.

L  
A  
B  
E  
L  
  
H  
E  
R  
E

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning

, 2005, ending

, 20

OMB No. 1545-0074

Your first name and initial

Last name

TEST T

THOMAS

If a joint return, spouse's first name and initial

Last name

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

511 JONATHAN CAROL BLVD

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

JEWELL

OH

43530

Your social security number

400-00-1018

Spouse's social security number

400-00-2018

You must enter your SSN(s) above.

## Presidential

## Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)

X You ☐ Spouse

## Filing Status

Check only one box.

1 ☐ Single2 ☐ Married filing jointly (even if only one had income)3 ☒ Married filing separately. Enter spouse's SSN above and full name here.

CLARA THOMAS

4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.5 ☐ Qualifying widow(er) with dependent child (see page 17)

## Exemptions

6 a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a

Boxes checked on 6a and 6b

1

b ☐ Spouse

No. of children on 6c who:

c Dependents:

(1) First name Last name

(2) Dependent's social security number

(3) Dependent's relationship to you

(4) Check if qualifying child for child tax credit (see pg 18)

• lived with you  
• did not live with you due to divorce or separation (see page 18)

Dependents on 6c not entered above

Add numbers on lines above

1

d Total number of exemptions claimed

If more than four dependents, see page 18.

## Income

Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.

If you did not get a W-2, see page 19.

Enclose, but do not attach, any payment. Also, please use Form 1040-V.

7 Wages, salaries, tips, etc. Attach Form(s) W-2

7

8a Taxable interest. Attach Schedule B if required

8a

b Tax-exempt interest. Do not include on line 8a

8b

9a Ordinary dividends. Attach Schedule B if required

9a

b Qualified dividends (see page 20)

9b

10 Taxable refunds, credits, or offsets of state and local income taxes (see page 20)

10

11 Alimony received

11

12 Business income or (loss). Attach Schedule C or C-EZ

12

979

13 Capital gain or (loss). Attach Schedule D if required. If not required, check here

13

14 Other gains or (losses). Attach Form 4797

14

15a IRA distributions

15a

b Taxable amount (see page 22)

15b

16a Pensions and annuities

16a

b Taxable amount (see page 22)

16b

17 Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E

17

20,820

18 Farm income or (loss). Attach Schedule F

18

19 Unemployment compensation

19

20a Social security benefits

20a

b Taxable amount (see page 24)

20b

21 Other income

21

22 Add the amounts in the far right column for lines 7 through 21. This is your total income

22

21,799

## Adjusted Gross Income

23 Educator expenses (see page 26)

23

24 Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ

24

25 Health savings account deduction. Attach Form 8889

25

26 Moving expenses. Attach Form 3903

26

27 One-half of self-employment tax. Attach Schedule SE

27

378

28 Self-employed SEP, SIMPLE, and qualified plans

28

29 Self-employed health insurance deduction (see page XX)

29

30 Penalty on early withdrawal of savings

30

31a Alimony paid b Recipient's SSN

31

32 IRA deduction (see page XX)

32

33 Student loan interest deduction (see page XX)

33

34 Tuition and fees deduction (see page XX)

34

35 Domestic production activities deduction. Attach Form 8903

35

36 Add lines 23 through 31a and 32 through 35

36

378

37 Subtract line 36 from line 22. This is your adjusted gross income

37

21,421